EXHIBIT F

RABINOWITZ AND GALINA, ESQS. 94 Willis Avenue Mineola, New York II501

(516) 739-8222

(516) 739-8225 (FAX)

TO: Joseph Kaming, Esq.

FROM: Michael M. Rabinowitz, Esq.

DATE: March 13, 2006

RE: Local 46 v. US Rebar

Dear Mr. Kaming:

We have reviewed the latest draft of the Settlement Agreement and request one more change. In Paragraph 5 add and Charles S. Doherty on line three after "all amounts owed by UNITED STATES REBAR, INC. and Charles S. Doherty" If acceptable, fax the change to me and I can have my client sign same forthwith and get you the first payment check. Also, please commence arrangements to release the monies being held at the project so that part of the first payment can be made.

If you have any questions, call me.

Very truly yours,

Michael 44. Rabinowitz

MMR:rpk Cc: Client Case 1:07-cv-07607-CM Filed 08/21/2008 Page 3 of 3 Document 33-23

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Mighael A. Rabinowitz

MMR:rpk Cc: Client